



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mailstop 4628

April 20, 2018

Via E-mail

Mr. Todd E. Cunfer  
Chief Financial Officer  
The Simply Good Foods Company  
1050 17<sup>th</sup> Street, Suite 1500  
Denver, Colorado 80265

**Re: The Simply Good Foods Company  
Form 10-K for the Fiscal Year ended August 26, 2017  
Filed November 9, 2017  
File No. 1-38115**

Dear Mr. Cunfer:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Brad Skinner for

Karl Hiller  
Branch Chief  
Office of Natural Resources